I hereby entify that this paper strong with any paper referred to as being attached or encloses) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail in an envelope addressed to:

MS Amendment (2007) Services of Patents, P.O. Box 1450, Alexandria VA

Dated: September 14, 2006 Signature

Docket No.: 62848A US

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

John N. Argyropoulos, Paul Foley, Debkumar

Bhattacharjee, and Bedri Erdem

Application No.: 10/531,944

Confirmation No.: 4506

Filed: October 28, 2003

Art Unit: 1714

For: POLYURETHANE DISPERSION AND ARTICLES PREPARED THEREFROM

Examiner: P. D. Niland

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated March 14, 2006, please amend the aboveidentified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

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